Exhibit 31

TO: August 29, 2024

Honorable Pamela K. Chen United States District Judge Eastern District of New York 225 Cadman Plaza East Brooklyn, New York 11201

FROM:

Colonel (Retired) John R. Mills and former Director, Cybersecurity Policy, Office of the Secretary of Defense

Woodbridge, VA 22193

SUBJECT: Leniency in Sentencing for Michael McMahon

Dear Judge Chen:

I want to express to you my concern over the case of Michael McMahon and urge extreme leniency in any sentencing prescribed toward Michael. I have become familiar with this case through his wife Martha who approached me on this matter. I am very concerned with these proceedings.

Michael has served New York and America honorably and heroically. This was both in uniform and also as an ethical and law-abiding private investigator.

For background, I am retired from the Federal Government and worked to counter malign foreign influence from China for years and am quite familiar with the activities of the Ministry of State Security (MSS) within the United States and around the world.

These matters are dark and murky and subject to high levels of classification – most do not know or understand the tradecraft in this arena. I would like to suggest that Michael was inadvertently and unwittingly caught up in this and that he is a friendly fire casualty in the U.S. Government attempts to counter the aggressive MSS campaign being conducted in America and around the world. A handful of current and former members of the NYPD have been read on to the situation of this cloak and dagger world and in 2016, very few if any NYPD nor FBI were aware of the MSS Campaign. This whole case has not been a "fair fight", the FBI and DOJ are using highly classified information and national security rule sets that few defense attorneys are knowledgeable in and normally the Government is not fully sharing in the spirit of normal "Discovery" for legal proceedings.

I don't know if countering the MSS was above the "cut line" of intelligence priorities in 2016 (ICD 204 - National Intelligence Priorities Framework). It seems that after priorities were re-set, the FBI and DOJ went back and ensnared Mr. McMahon for activity that was acceptable at the time, whereas if the concern with the MSS had been a more communicated and known national security concern, things likely would have been very different. Michael's lack of familiarity is understandable. I ask that maximum leniency be applied in this sentencing matter to account for the unusual and extraordinary circumstances of this case.

Respectfully,

Colonel (Retired) John R. Mills